Exhibit C



Business Information Report

To save report(s) to your PC, click here for instructions.



View interactive format: web links, parent company hot links, SEC filings and more.

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ATTN: **25933-00402/virginiademarchi** Report Printed: MAR 20 2008

In Date

BUSINESS SUMMARY

TOCAD AMERICA (INC)

(FOREIGN PARENT IS TOCAD ENERGY CO LTD, TOKYO, JAPAN.)

SUNPAK DIVISION ZERO HALLIBURTON CASES G E SANYO LITHIUM BATTERIES

53 Green Pond Rd Ste 5 Rockaway, NJ 07866



1R3

Formerly 1R2

3 is fair.

1R is **10 or more** employees.

Rating Change

This is a **headquarters (subsidiary)** location. **D-U-N-S Number:** 18-361-2019

Branch(es) or division(s) exist.

Web site: www.tocad.com

Telephone: 973 627-9600

Chief TAKESHI FUJIKAWA, CHB

executive:

Year started: 1987

Employs: 42 (UNDETERMINED here)

History: CLEAR
Financing: SECURED
SIC: 5043
3691

5063

Line of Whol photo equip/supply, mfg storage business: batteries, whol electrical equip

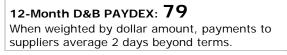
D&B PAYDEX®:

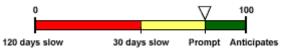
appraisal:

Composite credit

Number of employees:

D&B Rating:





Based on trade collected over last 12 months.

Enhanced payment trends and industry benchmarks are available on this business

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SUMMARY ANALYSIS

D&B Rating: 1R3

Number of employees: 1R indicates 10 or more employees.

Composite credit appraisal: 3 is fair.

The 1R and 2R ratings categories reflect company size based on the total number of employees for the business. They are assigned to business files that do not contain a current financial statement. In 1R and 2R Ratings, the 2, 3, or 4 creditworthiness indicator is based on analysis by D&B of public filings, trade payments, business age and other important factors. 2 is the highest Composite Credit Appraisal a company not supplying D&B with current financial information can receive. For more information, see the D&B Rating Key.

Below is an overview of the company's rating history since 01/01/91:

D&B Rating	Date Applied
1R3	07/25/06
1R2	04/18/03
3A1	06/27/01
1R2	05/31/97
1R3	02/27/97
	10/25/96
1R3	08/30/95
	01/01/91

The Summary Analysis section reflects information in D&B's file as of March 17, 2008.

Have TOCAD AMERICA (INC)'s payment habits changed over time?

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A Payment Trends Profile will show you - View Now

CUSTOMER SERVICE

If you have questions about this report, please call our Customer Resource Center at 1.800.234.3867 from anywhere within the U.S. If you are outside the U.S. contact your local D&B office.

*** Additional Decision Support Available ***

Additional D&B products, monitoring services and specialized investigations are available to help you evaluate this company or its industry. Call Dun & Bradstreet's Customer Resource Center at 1.800.234.3867 from anywhere within the U.S. or visit our website at www.dnb.com.

HISTORY

The following information was reported 05/26/2007:

Officer(s): TAKESHI FUJIKAWA, CHB

RICHARD DARROW, PRES

MITSUHIRO MATSUMOTO, V PRES-TREAS

DIRECTOR(S): THE OFFICER(S)

Business started 1987. 100% of capital stock is owned by the parent company.

TAKESHI FUJIKAWA born 1964. 1985-present active here.

RICHARD DARROW born 1938. 1988-present active here. 1980-1987 was the President of Berkey Marketing Inc, Woodside, NY. 1964-1980 employed by Polaroid Corporation for 15 years.

MITSUHIRO MATSUMOTO born 1947. 1994-present active here. 1961-1984 employed by Morito Company, Osaka, Japan. 1984-1994 employed by Kane-M (a subsidiary of Morito Company), East Rutherford, NJ.

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CORPORATE FAMILY

Click below to buy a Business Information Report on that family member. For an expanded, more current corporate family view, use D&B's Global Family Linkage product.

Subsidiaries (US):

Hakuba USA Inc Parsippany, NJ DUNS # <u>08-812-6776</u>

BUSINESS REGISTRATION

CORPORATE AND BUSINESS REGISTRATIONS PROVIDED BY MANAGEMENT OR OTHER SOURCE

The Corporate Details provided below may have been submitted by the management of the subject business and may not have been verified with the government agency which records such data.

Registered Name: Tocad America (Inc)

Business type: CORPORATION Common stock

Corporation type: PROFIT Authorized shares: 200

Date incorporated: NOV 10 1987 Par value: NO PAR VALUE

State of incorporation: DELAWARE

Where filed: Secretary of State, Dover, DE

OPERATIONS

05/26/2007

Description: Foreign parent is Tocad Energy Co LTD, Tokyo, Japan. Foreign parent duns number is 69-167-8791.

Parent company started in 1971. Parent company operates as a manufacturer of photographic lighting

systems and battery assembler. Parent company owns 100% of capital stock. Parent also has

subsidiaries in Hong Kong, Main Land China and Taiwan.

Wholesales photographic equipment or supplies and cameras, projectors, equipment or supplies (70%). Manufactures storage batteries (15%). Wholesales electrical apparatus and equipment,

specializing in batteries (15%).

Has 1,700 account(s). Terms are net 30 days. Sells to retailers. Territory: International.

Nonseasonal.

Employees: 42 which includes officer(s). UNDETERMINED employed here.

Facilities: Leases 35,000 sq. ft. in a one story brick building.

Location: Industrial section on well traveled street.

Subsidiaries: This business has one subsidiary.

Hakuba Usa, Los Alamitos, CA. Acquired 2003. Duns number 08-812-6776.

SIC & NAICS

SIC: NAICS:

Based on information in our file, D&B has assigned this 423410 Photographic Equipment and Supplies Merchant

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company an extended 8-digit SIC. D&B's use of 8-digit SICs enables us to be more specific to a company's operations than if we use the standard 4-digit code.

The 4-digit SIC numbers link to the description on the Occupational Safety & Health Administration (OSHA) Web site. Links open in a new browser window.

50430000	Photographic equipment and supplies
50430202	Photographic cameras, projectors,

equipment and supplies

36910000 Storage batteries

50630600 Batteries

D&B PAYDEX

Wholesalers

Photographic Equipment and Supplies Merchant

Wholesalers

335911 Storage Battery Manufacturing

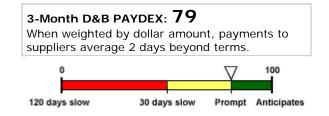
Electrical Apparatus and Equipment, Wiring

423610 Supplies and Related Equipment Merchant

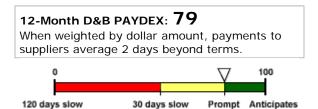
Wholesalers

Enhanced payment trends and industry benchmarks are available on this business

The D&B PAYDEX is a unique, dollar weighted indicator of payment performance based on up to 37 payment experiences as reported to D&B by trade references.



Based on trade collected over last 3 months.



Based on trade collected over last 12 months.

When dollar amounts are not considered, then approximately 94% of the company's payments are within terms.

PAYMENT SUMMARY

The Payment Summary section reflects payment information in D&B's file as of the date of this report.

Below is an overview of the company's dollar-weighted payments, segmented by its suppliers' primary industries:

	Total Rcv'd (#)	Total Dollar Amts (\$)	Largest High Credit (\$)	Within Terms (%)	Days Slow <31 31-60 61-90 (%)		61-90	90>	
Top industries:									
Trucking non-local	10	94,350	90,000	51	49	-	-	-	
Nonclassified	5	9,200	7,500	100	-	-	-	-	
Telephone communictns	4	5,500	2,500	100	-	-	-	-	
Whol electronic parts	3	56,000	45,000	99	-	1	-	-	
Misc business credit	2	1,000	1,000	100	-	-	-	-	
Whol appliances	1	2,000,000	2,000,000	100	-	-	-	-	
Arrange cargo transpt	1	10,000	10,000	100	-	-	-	-	
Whol service paper	1	2,500	2,500	100	-	-	-	-	
Ret computer/software	1	1,000	1,000	100	-	-	-	-	
Data processing svcs	1	1,000	1,000	100	-	-	-	-	
OTHER INDUSTRIES	7	1,350	500	100	-	-	-	-	
Other may ment estamping.									

Other payment categories:

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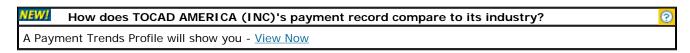
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Cash experiences	1	0	0
Payment record unknown	0	0	0
Unfavorable comments	0	0	0
Placed for collections:			
With D&B	0	0	
Other	0	N/A	
Total in D&B's file	37	2,181,900	2,000,000

The highest **Now Owes** on file is \$45,000

The highest Past Due on file is \$15,000

D&B receives over 600 million payment experiences each year. We enter these new andupdated experiences into D&B Reports as this information is received.



PAYMENT DETAILS

Detailed Payment History

						1
Date Reported (mm/yy)	Paying Record	High Credit (\$)	Now Owes (\$)	Past Due (\$)	Selling Terms	Last Sale Within (months)
03/08	Ppt		0	0		6-12 mos
	Ppt	100	0	0	N30	1 mo
02/08	Ppt	45,000	45,000	0	N30	1 mo
	Ppt	10,000	0	0		6-12 mos
	Ppt	2,500	1,000	0		1 mo
	Ppt	1,000	1,000	0		1 mo
	Ppt	1,000	0	0		1 mo
	Ppt	1,000	0	0		6-12 mos
	Ppt	500	0	0	N15	6-12 mos
	Ppt	500	0	0		1 mo
	Ppt	500	0	0	N15	6-12 mos
	Ppt	500	0	0		1 mo
	Ppt	250	0	0		6-12 mos
	Ppt	250	0	0	N15	6-12 mos
	Ppt	250	0	0	N30	1 mo
	Ppt	250	0	0	N15	6-12 mos
	Ppt	0	0	0		1 mo
	Ppt-Slow 30	90,000	35,000	15,000	N15	1 mo
01/08	Ppt	7,500	5,000	0		1 mo
	Ppt	1,000	500	0		1 mo
	Ppt	1,000	750	0		1 mo
	Ppt	100	0	0		4-5 mos
12/07	Ppt	2,000,000	0	0		6-12 mos
11/07	Ppt-Slow 60	1,000	1,000	500		1 mo
10/07	Ppt	1,000	1,000	0		1 mo
	Ppt	500	0	0		6-12 mos

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09/07	Slow 15	1,000	0	0		6-12 mos
08/07	Slow 30	500	0	0		6-12 mos
04/07	Ppt	1,000	0	0		6-12 mos
	Ppt	0	0			1 mo
03/07	Ppt	50	0	0		6-12 mos
02/07	Ppt	100	0	0	N30	6-12 mos
	Ppt	50	0	0		6-12 mos
10/06	Ppt	10,000	0	0	N30	6-12 mos
08/06	Ppt	2,500	0	0		6-12 mos
07/06	Ppt	1,000	0	0		6-12 mos
05/06	(037)	0			Sales COD	6-12 mos

Payment experiences reflect how bills are met in relation to the terms granted. In some instances payment beyond terms can be the result of disputes over merchandise, skipped invoices etc.

Each experience shown is from a separate supplier. Updated trade experiences replace those previously reported.

How does TOCAD AMERICA (INC)'s payment record compare to its industry?

A Payment Trends Profile will show you - View Now

FINANCE

NEW!

05/26/2007

On July 25, 2006, attempts to contact the management of this business have been unsuccessful. Outside sources confirmed operation and location.

PUBLIC FILINGS

The following Public Filing data is for information purposes only and is not the official record. Certified copies can only be obtained from the official source.

UCC FILINGS

Collateral: Inventory including proceeds and products - Account(s) including proceeds and

products - Assets including proceeds and products - Oil, gas and minerals

including proceeds and products - and OTHERS

Type: Original

Sec. party: COMMERCE BANK/NORTH, RAMSEY, NJ

Debtor: TOCAD AMERICA INC.

Filing number: 4237357 1

Filed with: SECRETARY OF STATE/UCC DIVISION, DOVER, DE

 Date filed:
 08/19/2004

 Latest Info Received:
 09/16/2004

Collateral: Inventory and proceeds - Equipment and proceeds

Type: Original

Sec. party: HIRSCH, WILLIAM, MORRISTOWN, NJ HIRSCH, BERIT C/O WILLIAM HIRSCH,

MORRISTOWN, NJ

Debtor: TOCAD AMERICA, INC.

Filing number: 21752162

Filed with: SECRETARY OF STATE/UCC DIVISION, TRENTON, NJ

 Date filed:
 03/17/2003

 Latest Info Received:
 09/08/2003

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Collateral: Business machinery/equipment - Leased Equipment and proceeds

Type: Original

Sec. party: DE LAGE LANDEN FINANCIAL SERVICES, INC., WAYNE, PA

Debtor: TOCAD AMERICA, INC

Filing number: 20857745

Filed with: SECRETARY OF STATE/UCC DIVISION, TRENTON, NJ

 Date filed:
 02/01/2002

 Latest Info Received:
 02/28/2002

The public record items contained in this report may have been paid, terminated, vacated or released prior to the date this report was printed.

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